

## **Audubon Center of the North Woods**

### **SY 2018-2019 Statement of Income and Expenditures**

This statement of income and expenditures related to authorizing activities for SY 2018-2019 is provided pursuant to Minnesota Statutes, section 124E.05, Subd. 8. This report is based on unaudited financial statements and has been submitted to the Minnesota Department of Education via email on September 20, 2019. If additional information is needed, please contact Erin Anderson, Director of Charter School Authorizing by phone at (612) 331-4181 or by email at [anderson@auduboncharterschools.org](mailto:anderson@auduboncharterschools.org).

#### **Executive Summary**

The Audubon Center of the North Woods (ACNW) is a non-profit organization located in Sandstone whose mission is to instill a connection and commitment to the environment in all communities through experiential learning. ACNW has a Charter School Division (CSD) located in Minneapolis that carries out activities related to charter school authorizing with some support from Sandstone staff. ACNW's charter school authorizing mission is to ensure quality academic and environmental literacy outcomes for students in Minnesota through effective charter school authorizing.

ACNW authorized 36 schools during the 2018-19 school year. Two of these schools were pre-operational and 34 were operational. One of the pre-operational schools opened in the fall of 2019 and one delayed opening to the fall of 2020. ACNW did not approve any transfer schools, new schools, or agree to mutual nonrenewal with any current schools. No ACNW authorized schools closed during the 2018-19 school year; however, one school merged with another charter school (not authorized by ACNW) at the end of 2018-19, becoming one school effective July 1, 2019.

During SY 2018-19 the ACNW CSD experienced some staffing changes: David Greenberg departed in January 2019 and Erin Anderson, Authorizing Specialist, assumed the role of Director of Charter School Authorizing in May 2019. Nalani McCutcheon joined the team in August 2018 in the role of Authorizing Specialist and was promoted to Associate Director of Charter School Authorizing in June 2019, and Rhianon Sargent, Authorizing Specialist, departed in June 2019. Subsequently, the Division was restructured (from a Director and three Authorizing Specialists) to a Director, Associate Director, Authorizing Specialist, and Data and Communications Coordinator for 2019-20. The CSD had part time program and administrative support from Jolene Palme. Her time totaled approximately 0.25 FTE. Contracted consultants provided additional support to ensure the CSD's capacity to provide quality oversight to schools, and ACNW staff in Sandstone provided administrative, HR, accounting, environmental education, leadership, and governance support totaling approximately 0.33 FTE. The CSD continued to use Epicenter as a tool to enhance compliance and document management of schools.

ACNW continued to invest in professional development for CSD staff through attendance at the NACSA Leadership Conference, participation in the Minnesota Association of Charter School Authorizers, and attendance at other relevant conferences and workshops. In addition, ACNW invested in the development of charter school leaders and board members through the annual ACNW Charter School Leaders Retreat, and for teachers through our fourth annual Environmental Education Teacher Workshop in the summer of 2018 to support implementation of environmental education strategies at the school level.

For the school year ending June 30, 2018, ACNW had \$565,370 in revenues, \$568,426 in expenditures, and a net deficit of \$3,056 from authorizing activities. All revenues came from authorizer fees.

ACNW will continue to invest in authorizing activities for SY 2019-20. The CSD began the year by hiring a Data and Communications Coordinator, Mary Williams, and is currently in the process of hiring an Authorizing Specialist. We also will continue to invest significant time and resources into improving our oversight processes and ensuring resources are focused on our core oversight responsibilities.

## Audubon Center of the North Woods

### SY 2018-19 Income and Expenditures Report Details (unaudited)

SY 2018-19 Income and Expenditures Report Details (unaudited)		
INCOME		EXPLANATION/DETAIL
Charter School Authorizing Fees	\$ 565,370	See attached spreadsheet for a schedule of fees from each school
<b>TOTAL INCOME</b>	<b>\$ 565,370</b>	
EXPENDITURES		
Personnel Charter School Division <i>(includes all payroll expenses – i.e., FICA, benefits, retirement)</i>		
ACNW Staff Expenses	\$305,001	1.0 FTE Director of Charter School Authorizing 2.75 FTE Charter School Authorizing Specialist 0.25 FTE Program and Administrative Support 0.33 FTE Accounting, HR, EE, Leadership Support <b>Total FTE: 4.33</b>
Charter School Evaluators and Consultants	\$37,242	Contracted consultants and evaluators
<b>Personnel Subtotal</b>	<b>\$342,243</b>	
Charter School Oversight, Professional Development, and Professional Expenses		
Mileage	\$8,718	School visits and meetings
Food, lodging, and parking	\$4,204	School visits and meetings
Trainings, meetings, and P.D. for schools	\$28,699	Includes Leaders Retreat and EE Teacher Workshop
ACNW Staff P.D. – travel, lodging, food, fees	\$9,700	Includes NACSA and other trainings/PD
Legal fees	\$0	
Epicenter	\$37,400	License fees
<b>Oversight, P.D. &amp; Professional Subtotal</b>	<b>\$88,721</b>	
Administrative/Office Expenses		
Office space rental (including parking)	\$30,787	
Office supplies and equipment	\$5,446	
Telecommunications	\$4,690	
Postage	\$0	
Memberships, dues & subscriptions	\$6,082	Includes NACSA, MACSA, MACS, Dropbox, GoDaddy
<b>Administrative/Office Expenses Subtotal</b>	<b>\$47,005</b>	
ACNW Indirect Costs		
ACNW Indirect Costs	\$90,457	
<b>ACNW Indirect Costs Subtotal</b>	<b>\$90,457</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$568,426</b>	
NET		
<b>NET</b>	<b>(\$3,056)</b>	

**Audubon Center of the North Woods  
SY2018-19 Authorizer Fees**

<b>School</b>	<b>Fee Paid</b>
Academic Arts High School	\$ 10,968.60
AFSA High School	\$ 25,248.00
Aurora Charter School	\$ 25,248.00
Aurora Waasakone Community of Learners	\$ 6,312.00
Best Academy	\$ 25,248.00
Bright Water Elementary	\$ 17,681.95
Cannon River STEM School	\$ 25,248.00
Crosslake Community School	\$ 23,505.77
Discovery Public School	\$ 6,102.23
Discovery Woods Montessori School	\$ 12,274.97
East Range Academy of Technology and Science	\$ 15,727.08
Excell Academy	\$ 25,248.00
Glacial Hills Elementary School	\$ 8,618.68
Great Expectations School	\$ 9,675.40
Higher Ground Academy	\$ 25,248.00
La Cresent Montessori and STEM School	\$ 8,578.01
Laura Jeffrey Academy	\$ 10,287.17
Metro Schools	\$ 25,248.00
Minnesota Wildflower	\$ 6,312.00
Natural Science Academy	\$ 8,093.30
New Discoveries Montessori Academy	\$ 22,745.21
Noble Academy	\$ 25,248.00
North Lakes Academy	\$ 25,248.00
North Shore Community School	\$ 25,248.00
Northern Lights Community School	\$ 9,927.12
Oshki Ogimaag Charter School	\$ 6,312.00
Partnership Academy	\$ 26,054.61
Pillager Area Charter School	\$ 6,312.00
Prairie Seeds Academy	\$ 25,248.00
River's Edge Academy	\$ 6,689.27
Riverway Learning Community	\$ 12,206.46
Swan River Montessori Charter School	\$ 14,834.13
Vermilion Country School	\$ 6,312.00
Voyagers Expeditionary School	\$ 11,050.48
World Learner School	\$ 21,061.85
<b>TOTAL</b>	<b>\$ 565,370.27</b>